

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

United States of America,)
)
Plaintiff,)
)
v.) Case No.: 0:16-cv-02547-SRN-LIB
)
William J. Mooney, et al.,)
)
Defendants.)

Declaration of IRS Revenue Officer Advisor Shawn M. Kennedy

1. I am employed by the Internal Revenue Service as a revenue officer advisor, have personal knowledge of the outstanding tax liabilities of William and Jodi Mooney, and am authorized to make this declaration.
2. As part of my job duties, I am familiar with the IRS computer system that keeps track of taxes and penalties assessed and payments made by individual taxpayers, which information is reflected in IRS account transcripts. In preparing this declaration, I reviewed the IRS account transcripts pertaining to William and Jodi Mooney.
3. In my capacity as an Advisor, my responsibilities include reviewing records and verifying certain information with respect to taxpayers' federal tax accounts.
4. As part of my duties with the IRS, I was assigned to assist the Department of Justice in litigation regarding the taxes and penalties set forth in the Complaint in this case. I have reviewed and am familiar with the IRS files associated with those liabilities.

5. As a result of the IRS's examination of his federal income tax returns, the IRS made assessments against William Mooney for federal income taxes, interest, and penalties for the 2002 to 2004, 2013, and 2014 tax years, for which the amount due as of January 1, 2018 is \$63,355.21. Additional interest will accrue after January 1, 2018 at the rate specified by Internal Revenue Code Sections 6621 and 6622.
6. According to IRS transcripts of account, notices of the above assessments and demands for payment thereof were sent to William Mooney in accordance with law.
7. As a result of the IRS's examination of Jodi Mooney's federal income tax returns, the IRS made assessments against her for federal income taxes, interest, and penalties for the 2002, 2003, 2013, and 2014 tax years, for which the amount due as of January 1, 2018 is \$30,240.11. Additional interest will accrue after January 1, 2018 at the rate specified by Internal Revenue Code Sections 6621 and 6622.
8. According to IRS transcripts of account, notices of the above assessments and demands for payment thereof were sent to Jodi Mooney in accordance with law.
9. The IRS also made penalty assessments against William Mooney for the 2004 to 2008 tax years, for filing frivolous tax returns, for which the amount due, including interest and penalties, as of January 1, 2018 is \$37,907.70. Additional interest will accrue after January 1, 2018 at the rate specified by Internal Revenue Code Sections 6621 and 6622.

10. According to IRS transcripts of account, notices of the above assessments and demands for payment thereof were sent to William Mooney in accordance with law.

11. The IRS also made penalty assessments against Jodi Mooney for the 2004 to 2008 tax years, for filing frivolous tax returns, for which the amount due, including interest and penalties, as of January 1, 2018 is \$37,630.81. Additional interest will accrue after January 1, 2018 at the rate specified by Internal Revenue Code Sections 6621 and 6622.

12. According to IRS transcripts of account, notices of the above assessments and demands for payment thereof were sent to Jodi Mooney in accordance with law. Under 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 10, 2018.

Shawn M. Kennedy

Shawn M. Kennedy, Advisor
Collection Advisory

